IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 30TH MARCH 2007 / 9TH CHAITHRA 1929

WP(C).No. 10547 of 2007(E)

PETITIONER:

P.HAMZA, A.H.TIMBERS,
KUMARAMPUTHUR, MANNARKAD,
PALAKKAD.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:
----

1. SALES TAX OFFICER, MANNARKAD,
PALAKKAD DISTRICT.

2. INTELLIGENCE OFFICER, SQUAD NO.II,
DEPARTMENT OF COMMERCIAL TAXES,
THODUPUZHA.

3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, PALAKKAD.

BY SR. GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) NO: 10547/2007

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE REVISED ASSESSMENT ORDER BY R1 FOR THE YEAR 2000-01 DT. 4/1/2005.

EXT.P2. COPY OF THE TRIBUNAL ORDER IN TA NO. 113/06 DT. 28/7/2006.

EXT.P3. COPY OF THE ASSESSMENT ORDER BY R1 FOR THE YEAR 2000-01 DT. 16/6/2006.

EXT.P4. COPY OF THE -DO- -DO- 2002-03 DT. 28/09/2006.

EXT.P5. COPY OF THE -DO- -DO- 2003-04 DT. 29/09/06.

EXT.P6. COPY OF THE -DO- -DO- 2004-05 DT. 29/09/06.

EXT.P7. COPY OF THE DEMAND NOTICE U/S. 7 OF THE RR ACT ISSUED BY R3 DT. 5/3/2007.

True copy

tga

K.BALAKRISHNAN NAIR,J.

WP(C)NO.10547 OF 2007-E

Judgment

The petitioner is an assessee under the KGST Act. Steps are taken to recover the tax due from him for the years 2002-03, 2003-04 and 2004-05. The petitioner submits, he has paid excess amounts towards tax for the year 2000-01. He prays, the said amount may be adjusted towards his liability towards the aforementioned three years. The learned Government Pleader upon instruction submitted that no excess amount is available for adjustment. In view of the said submission, the Writ Petition is closed without prejudice to the contentions of the petitioner and his right to move the competent authority for appropriate reliefs.

30.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

sta